

next ensuing year, and shall pay for such license the following tax:

For a warehouse in which was sold during the preceding year ending the first day of June—

Less than 1,000,000 pounds	\$ 25.00
1,000,000 pounds and less than 2,000,000 pounds	\$ 50.00
2,000,000 pounds and less than 3,000,000 pounds	\$150.00
3,000,000 pounds and less than 4,000,000 pounds	\$200.00
4,000,000 pounds and less than 5,000,000 pounds	\$300.00
5,000,000 pounds and over	\$500.00

(a) Where such person, firm, or corporation was not engaged in the operation of such warehouse in this State for the fiscal year, or any part thereof, ending the thirty-first day of May of the then current year, or such warehouse was not operated during the said period or any part thereof, and such warehouse is to be operated (whether new or old) for the fiscal year, the person, firm, or corporation owning or proposing to operate such warehouse shall apply for and obtain a State license from the Commissioner of Revenue for the privilege of operating such warehouse, and shall pay for such license a tax as follows:

For warehouses having a floor space of less than 15,000 square feet	\$ 50.00
For warehouses having a floor space of 15,000 and less than 25,000 square feet	\$100.00
For warehouses having a floor space of 25,000 square feet and above	\$200.00

(b) The Commissioner of Agriculture shall certify to the Commissioner of Revenue, on or before the first day of June of each year, the name of each person, firm, or corporation operating a tobacco warehouse in each county in the State, together with the number of pounds of leaf tobacco sold by such person, firm, or corporation in each warehouse for the preceding year, ending on the first day of June of the current year.

(c) The Commissioner of Agriculture shall report to the solicitor of any judicial district in which a tobacco warehouse is located which the owner or operator thereof shall have failed to make a report of the leaf tobacco sold in such warehouse during the preceding year, ending the first day of June of the current year, and such solicitor shall prosecute any such person, firm, or corporation under the provisions of this section.

(d) In computing the amounts of leaf tobacco sold in any warehouse for the purposes of this section, the total number of pounds sold, including resales, shall be the total number of pounds sold.

Tax graduated upon basis of pounds of tobacco sold last year.

Warehouses not in operation last year pay tax upon basis of floor space.

Floor space and amount of tax.

Commissioner of Agriculture to certify to Commissioner of Revenue number, location and names of warehouses in each county.

Also pounds sold by each last year.

Report to solicitors as to warehouses not reporting.

Prosecution.

Sales and resales to be computed.